

**AMENDMENTS TO THE CLAIMS**

The listing of claims below replaces all prior versions of claims in the application.

1. (Currently Amended): An adhesive for a polarizing plate used ~~in order to provide to adhere~~ a transparent protective film on at least one surface of a polarizer, comprising: a crosslinking agent in the range of more than 30 parts by weight and 46 parts by weight or less relative to 100 parts by weight of a polyvinyl alcohol-based resin having an acetoacetyl group.
2. (Original): The adhesive for polarizing plate according to claim 1, wherein the crosslinking agent comprises glyoxal and/or a compound having a methylol group.
3. (Previously Presented): The adhesive for polarizing plate according to claim 1, wherein the polarizer is a polyvinyl alcohol-based polarizer and the transparent protective film is a cellulose-based transparent protective film.
4. (Previously Presented): A polarizing plate in which a transparent protective film is provided on at least one surface of a polarizer with an adhesive layer, wherein the adhesive layer is formed with an adhesive for polarizing plate according to claim 1.
5. (Original): The polarizing plate according to claim 4, wherein a thickness of the adhesive layer is from 1 to 1000nm
6. (Withdrawn – Currently Amended): A fabrication method for polarizing plate in which a transparent protective film is provided on at least one surface of a polarizer with an adhesive layer, comprising the steps of:  
preparing the adhesive for polarizing plate according to claim 1; and

coating the adhesive for polarizing plate on a surface of the polarizer on which the adhesive layer is formed and/or a surface of the transparent protective film on which the adhesive layer is formed; and adhering the transparent protective film and the polarizer.

7. (Withdrawn): The fabrication method for polarizing plate according to claim 6, wherein a time taken until the adhesive for polarizing plate is coated after the adhesive for polarizer is prepared is 240 min or less.

8. (Withdrawn): The fabrication method for polarizing plate according to claim 6, wherein the preparation step for the adhesive for polarizing plate, the coating step for the adhesive for polarizing plate and the adhesion step of adhering the transparent protective film and the polarizer are all conducted at a temperature in the state of from 25 to 50°C.

9. (Previously Presented): An optical film comprising at least one polarizing plate according to claim 4.

10. (Previously Presented): An image display comprising a polarizing plate according to claim 4.

11. (Previously Presented): An image display comprising the optical film according to claim 9.

12. (New) The adhesive for polarizing plate according to claim 1, wherein the transparent protective film has a retardation value in a film thickness direction represented by  $R_{th} = [(nx + ny)] / 2 - nz] \times d$  of from -90 nm to +75 nm, (where, nx and ny represent principal indicies of refraction in a film plane, nz represents refractive index in a film thickness direction, and d represents a film thickness).

13. (New) The adhesive for polarizing plate according to claim 1, wherein the crosslinking agent comprises glyoxal.

14. (New) The adhesive for polarizing plate according to claim 1, wherein the crosslinking agent comprises a compound having a methylol group.

15. (New) The polarizing plate according to claim 4, wherein a thickness of the adhesive layer is from 1 to 95 nm.